

1/188594/2024

महत्वपूर्ण

प्रेषक,

दिलीप जावलकर,
सचिव, वित्त,
उत्तराखण्ड शासन।

सेवा में,

समस्त अपर मुख्य सचिव/
प्रमुख सचिव/सचिव/सचिव (प्रभारी),
उत्तराखण्ड शासन।

वित्त अनुभाग-1

देहरादून : दिनांक 09 फरवरी, 2024

विषय: केन्द्रपोषित योजनाओं के अन्तर्गत धनराशि को Just in Time अवमुक्त किये जाने हेतु वर्तमान SNA model के स्थान पर SNA SPARSH model लागू करने के सम्बन्ध में।

महोदय,

उपर्युक्त विषयक भारत सरकार, वित्त मंत्रालय, व्यय विभाग, PFMS Division के कार्यालय ज्ञाप संख्या-01(27)/PFMS/2020, दिनांक 13.07.2023 (छायाप्रति संलग्न) के द्वारा केन्द्रपोषित योजनाओं के अन्तर्गत धनराशि को Just in Time अवमुक्त किये जाने हेतु वर्तमान SNA model के स्थान पर "SNA SPARSH model" (SPARSH-समयोचित प्रणाली एकीकृत शीघ्र हस्तान्तरण -Realtime System of Integrated Quick Transfers) के माध्यम से PFMS, राज्य की IFMS तथा भारतीय रिजर्व बैंक की e-Kuber प्रणाली का उपयोग करते हुए नया Fund Flow Mechanism लागू करने का निर्णय लिया गया है। तदक्रम में "SNA SPARSH model" लागू करने हेतु राज्य सरकारों तथा भारत सरकार के मंत्रालयों द्वारा अपनायी जाने वाली प्रक्रिया का वर्णन किया गया है। उक्त कार्यालय ज्ञाप के प्रस्तर-3(V) के अन्तर्गत उल्लिखित है कि राज्य सरकारों द्वारा "SNA SPARSH model" के माध्यम से सम्बन्धित CSS को लागू करने के उपरान्त सम्बन्धित SNA खाते में उपलब्ध अप्रयुक्त धनराशि में से केन्द्रांश की धनराशि को भारत सरकार की समेकित निधि में तथा राज्यांश की धनराशि को राज्य की समेकित निधि में जमा करते हुए सम्बन्धित SNA खाते को बन्द कर दिया जायेगा। इसी प्रकार सम्बन्धित CSS के संदर्भ में राज्य कोषागार में उपलब्ध केन्द्रांश की अप्रयुक्त धनराशि को भी भारत सरकार की समेकित निधि में अन्तरित कर दिया जाएगा। इस सम्बन्ध में वापस की जाने वाली धनराशि की गणना तथा वापसी हेतु मानक कार्य प्रणाली (SOP) पृथक से जारी की जायेगी।

2- तदोपरान्त भारत सरकार, वित्त मंत्रालय, व्यय विभाग, PFMS Division के कार्यालय ज्ञाप संख्या-01(27)/PFMS/2020, दिनांक 16.01.2023 (छायाप्रति संलग्न) द्वारा पूर्व कार्यालय ज्ञाप दिनांक 13.07.2023 के प्रस्तर-3(V) के क्रम में सम्बन्धित SNA खाते में तथा राज्य कोषागार में उपलब्ध अप्रयुक्त धनराशि की वापसी के सम्बन्ध में SOP निर्गत की गयी है।

3- इस सम्बन्ध में भारत सरकार के उक्त सन्दर्भित कार्यालय ज्ञाप दिनांक 13.07.2023 तथा कार्यालय ज्ञाप दिनांक 16.01.2024 की छायाप्रतियां नियमानुसार अग्रेत्तर कार्यवाही हेतु प्रेषित करने का मुझे निदेश हुआ है।

संलग्न यथोपरि।

भवदीय,

Signed by Dilip Jawalkar

Date: 08-02-2024 11:19:00

(दिलीप जावलकर)

सचिव

संख्या : 188594/XXVII(1)/2024 एवं तददिनांकित।

प्रतिलिपि : निम्नांकित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित :-

1. निजी सचिव, मुख्य सचिव, उत्तराखण्ड शासन।
2. निजी सचिव, अपर मुख्य सचिव, वित्त, उत्तराखण्ड शासन।
3. समस्त विभागाध्यक्ष।
4. निदेशक, कोषागार एवं वित्त सेवायें उत्तराखण्ड देहरादून।
5. समस्त वित्त व्यय नियंत्रण अनुभाग, उत्तराखण्ड शासन।

6. बजट अधिकारी, बजट निदेशालय, उत्तराखण्ड।
7. नोडल अधिकारी, पी.एफ.एम.एस. प्रकोष्ठ, उत्तराखण्ड।

(दिलीप जावलकर)
सचिव

North Block
New Delhi, 13th July, 2023

OFFICE MEMORANDUM

Subject: "Just-in-Time" release of Centrally Sponsored Schemes (CSS) funds through e-kuber platform of Reserve Bank of India (RBI).

The General Financial Rule 232(v) prescribes the release of funds to the State Governments and monitoring utilization of funds through PFMS. For better monitoring the availability and utilization of funds released to the States under the Centrally Sponsored Schemes (CSS) and to reduce float, the Department of Expenditure vide OM No. 1(13)PFMS/FCD/2020 dated 23rd March, 2021 has issued guidelines for revised procedure for flow of funds under CSS. The revised procedure, known as the "SNA model", came into effect from 1st July, 2021.

2. Further, in view of rule 230 (7) of GFR 2017 which prescribes that "The principles of 'just in time release' should be applied for releases in respect of all payments to the extent possible" and to bring about more efficiency in cash management at both Centre and States level, it has been decided to introduce an alternative fund flow mechanism named SNA – SPARSH (समयचित प्रणाली एकीकृत शीघ्र हस्तांतरण – Real time System of Integrated Quick Transfers) for CSS funds through an integrated framework of PFMS, State IFMIS and e-kuber platform of Reserve Bank of India (RBI) in a progressive manner. The names of schemes and States to be covered by the alternative fund flow mechanism will be notified from time to time.

3. Following procedure will be followed by the State Governments concerned and the Ministries/Departments of the Government of India for the schemes notified for implementation in SNA –SPARSH model -

- i. Ministry/Department concerned of the Government of India shall open a drawing account with RBI under the existing User Defined Customer Hierarchy (UDCH) code of the Ministry/Department concerned.
- ii. The State Government will designate a Single Nodal Agency (SNA) for implementing each State Linked Scheme (SLS) corresponding to a CSS. Existing SNAs under the "SNA model" may also be designated as SNAs under SNA- SPARSH model.
- iii. The State Government shall open SLS wise drawing accounts of SNA in RBI. Before opening of drawing account of an SLS, State Government and Ministry/Department concerned of GoI shall ensure that the Centre-State fund sharing ratio is uniform under all components of that SLS. In case of Umbrella schemes having multiple sub

P. S. K. S.

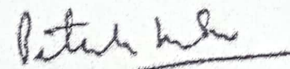
schemes/components with varying sharing patterns, State Governments in consultation with Ministry/Department concerned should open separate SLS for sub schemes/components with different sharing ratio.

- iv. After opening of aforesaid drawing accounts in RBI by the Ministries/Departments and the State Governments, the Ministries/Departments and the State Governments will approach the PFMS division, O/o CGA for on boarding the scheme onto SNA-SPARSH platform of PFMS by 'marking' of the CSS on PFMS. Simultaneously, the State Governments shall map the CSS with corresponding SLSs as per the existing protocol.
- v. Upon on boarding of a scheme onto SNA- SPARSH platform, the State Government shall close all the SNA accounts pertaining to the scheme and return the Central share of unspent balance lying in the SNA accounts to the Consolidated Fund of India (CFI). Similarly the State share of unspent balance in the SNA accounts should be returned to the Consolidated Fund of the State. Further, the central share under the scheme lying in State treasury should also be returned to the CFI. Detailed procedure for calculation and return of the unspent amount will be issued separately.
- vi. Once a CSS is on boarded onto SNA-SPARSH platform of PFMS, Ministry/Department concerned shall use only the SNA- SPARSH platform to release funds under the scheme as per the guidelines contained in this OM and further guidelines issued in the matter. The use of SNA platform to release funds as per DoE's guidelines dated 23rd March, 2021 shall be stopped immediately after on boarding of the CSS onto SNA- SPARSH platform.
- vii. In the beginning of a financial year, the Ministries/Departments will create a 'mother sanction' in PFMS for a State for a CSS. The 'mother sanction' will define State wise drawing limit of the Ministry/Department for that CSS. The mother sanction may be modified by the Ministry during the year with the concurrence of the IFD.
- viii. The SNA and the Implementing Agencies (IAs) down the ladder shall be registered in State Integrated Financial Management Information System (State IFMIS).
- ix. Whenever the SNA/IAs needs to make payment to vendors/beneficiaries, the SNA/IA will generate payment files in State IFMIS. The payment files generated by SNA/IAs will be consolidated by State treasury in State IFMIS periodically after thorough scrutiny.
- x. In the case of States where the IT system is not ready to onboard a large number of agencies with proper protocol, the agencies may submit manual claims to State treasury which in turn shall process these claims in the State IFMIS.
- xi. State Government will develop a State Cyber Treasury wherein all payment files with SLS tags from the SNA/IAs could be received for payment and the vouchers could be compiled for accounting purpose. The State Cyber Treasury shall make the provision

Prateek K. Sharma

of 'flags' to identify the SNA/IA which has raised the claim and the SLS to which the claim pertains to.

- xii. State Government/treasury will share the consolidated payment file with PFMS for advance release of Central share.
- xiii. After receiving the consolidated payment file on PFMS, the Ministry/Department concerned will generate a sanction equivalent to the central share specified for the SLS on PFMS and transfer the central share of funds from centre's drawing account to the State's drawing account. Thus, State's drawing account shall be pre-funded with central share. After release of central share of funds, the mother sanction for the centre's drawing account for the scheme for the State will be reduced by an equivalent amount.
- xiv. Payment files received from State Treasury in PFMS till the cut-off time of 3 PM during a working day will be processed and sanction for the central share will be generated on the same working day. Sanction for the central share for payment files received beyond the cut-off time of 3 PM may be generated on the next working day.
- xv. Upon receipt of Central share, the consolidated payment file in State IFMIS will be auto pushed from State IFMIS to RBI. RBI shall debit the State's drawing amount by the total amount of the payment file and release payments to vendors/beneficiaries as per the instructions contained in the payment file. RBI will share the Debit notification of this payment with both PFMS and State IFMIS.
- xvi. In some schemes, the State Governments are releasing 'top up' amount in addition to the Central share and State share. State IFMIS and PFMS shall maintain a master database of proportion of Central, State share and the top up amount in such schemes. Payment files of such schemes will mandatorily include the 'top up' amount separately in line with the proportions in the master database and the Central share will not be calculated on the 'top up amount'. In case of schemes having 'top up' by State Government, Ministries/Departments shall not generate the sanction for central share against the payment files which are not reflecting the top up amount separately.
- xvii. There shall be periodic reconciliation and settlement of funds including failed transactions between Centre and State. The consolidated payment file pushed by State IFMIS to PFMS will mandatorily have the flagging for reinitiated transactions against previously failed transactions (if applicable) to avoid duplicate payments.
- xviii. Funds will remain in respective consolidated funds and will be released to the beneficiaries/vendors just in time. The funds will not be diverted to any Personal Deposit (PD) account or any other account by the State Government.
- xix. UTs without legislature work directly in PFMS and there is no need for them to open account in RBI. Ministries concerned can allow UTs with legislature to operate the concerned budget head through Letter of Authorization. UTs without legislature will ensure that the funds are released to the vendors/beneficiaries 'just in time' and are



not parked in a bank account. In case funds are to be released to any agency as per scheme guidelines, provision of Rule 230 (vii) of GFR 2017 will be strictly followed to avoid parking of funds, with agencies.

4. This issues with the approval of Finance Secretary & Secretary (Expenditure).

Prateek Kumar Singh
13/7/23

(Prateek Kumar Singh)

Director (PFC-I)

011-23094961

E-mail: prateeks.98@gov.in

To,

1. All Secretaries to the Government of India
2. All Financial Advisors to the Government of India
3. All Pr. CCAs/CCAs of all Ministries/Departments

Copy to:

1. PSO to Finance Secretary & Secretary (Expenditure)
2. PSO to Special Secretary (Pers)
3. PSO to AS(PF-S)
4. PPS to CGA
5. Sr. PPS to AS (PFC-II)
6. Sr. PPS to JS (PFC-I)

सचिव (DJ)

F. No. 1(27)/PFMS/2020
Government of India
Ministry of Finance
Department of Expenditure
PFMS Division

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रिजुत मिनि (किता-1)

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19/1/2024

(अध्युक्त प्रसाद बाजपेयी)
प्रमुख निजी सचिव
North Block

New Delhi, 16th January, 2024

OFFICE MEMORANDUM

Subject: "Just-in-Time" release of Centrally Sponsored Schemes (CSS) funds through SNA SPARSH model – procedure for return of unspent balances lying in the SNA accounts and State Treasury - reg.

SO-FCI

52253
18/01/24

Attention is invited Para 3(v) of DoE's OM No. 1(27)/PFMS/2020 dated 13th July, 2023 which states that –

विक्रम सिंह राणा
संयुक्त सचिव
वित्त विभाग
उत्तराखण्ड शासन

A/C Finance

"Upon on boarding of a scheme onto SNA- SPARSH platform, the State Government shall close all the SNA accounts pertaining to the scheme and return the Central share of unspent balance lying in the SNA accounts to the Consolidated Fund of India (CFI). Similarly the State share of unspent balance in the SNA accounts should be returned to the Consolidated Fund of the State. Further, the central share under the scheme lying in State treasury should also be returned to the CFI. Detailed procedure for calculation and return of the unspent amount will be issued separately."

2. In compliance with the aforesaid provision of DoE's guidelines dated 13th July, 2023, following Standard Operating Procedure (SoP) is issued for return of unspent scheme funds lying in the SNA account and the State treasury. This SoP is applicable to all the Centrally Sponsored Schemes (CSS) notified by the Department of Expenditure (DoE) under SNA-SPARSH model.

3. For each State Linked Scheme (SLS), the SNA concerned shall trifurcate the total funds released by the State treasury to the SNA account from 1st April, 2021 into Central share, State share and Top up.

4. The total funds available in the SNA account shall also be trifurcated into Central share, State share and Top up in the same proportion in which these funds were released to the SNA account. For example –

5. The State Government shall assess the pending and due Central share (say X2), State share, and TOP UP yet to be released by the State treasury to the bank account of SNA.

6. SNA shall calculate the total Central share of funds (say X) to be remitted from the SNA account to the Consolidated Fund of India (CFI) by taking into account the Central share of funds in the SNA account as on date (X1) and the pending central share of scheme funds lying in the State treasury (X2), i.e., $X = X1 + X2$.

7. The Central share of funds 'X' as calculated above shall be further bifurcated into funds pertaining to 2023-24 and funds pertaining to financial years prior to 2023-24. In bifurcating the funds, State will apply the First in First Out (FIFO) principle.



12. Accounting entries by PAOs:
- The refund of unspent balances for the current financial year shall be recorded as a reduction of expenditure below the major head '3601- Grants-in-aid to State Governments' or '3602-Grants-in-Aid to Union Territory Governments with Legislature' as the case may be.
 - The refund of unspent balances of previous years shall be adjusted under a separate minor head 'Deduct - Recovery of unspent balance of grant-in-aid from State/U.T. Governments' (Code '913') below the major head '3601- Grants-in-aid to State Governments' or '3602-Grants-in-Aid to Union Territory Governments with Legislature' as the case may be.
13. After the completion of aforesaid procedure, the State Government concerned shall close the SNA account, associated zero balance accounts and the associated holding account.
14. This issues with the approval of competent authority.

Prateek k Singh
16/11/24

(Prateek Kumar Singh)

Director (PFC-I)

011-23094961

E-mail: prateeks.98@gov.in

To,

1. All Secretaries to the Government of India
2. Chief Secretaries/Principal Secretary (Finance)/Finance Secretary of all States/UTs
3. All Financial Advisors to the Government of India
4. All Pr. CCAs/CCAs of all Ministries/Departments

Copy to:

1. Controller General of Accounts
2. Addl CGA, PFMS, O/o CGA